

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

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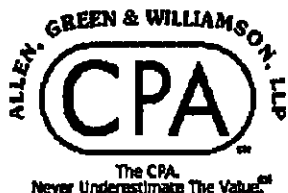
Release Date **JAN 23 2013**

**Blenville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Bienville Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds at each school as of and for the year ended June 30, 2012. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Although the intended use of this letter may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 27, 2012

**Bienville Parish School Board
Arcadia, Louisiana**

Arcadia High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Arcadia High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|--|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2011 and January 2012. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit noted. |
| e. Examine all interfund transfers. | e. No interfund transfers noted. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Arcadia High School

Receipts

Procedures

Findings

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|---|---|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | <p>1. We performed a cash count when on the premises and determined that no exceptions were noted.</p> <p>2. Of the fifteen receipts tested we noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. Nine exceptions noted, in which the support did not reflect dates for monies received. Therefore, timeliness could not be adequately determined.c. No exceptions noted.d. Ten exceptions noted, in which the support did not adequately document the amounts received. It was also noted that concessions collected did not have inventory sheets or other documentation reflecting amounts collected. |
|---|---|

**Blenville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Arcadia High School

Expenditures

Procedures

Findings

- | | |
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| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for April 2012 while on the premises and determined that all checks were paid timely. All checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested we noted the following: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. One exception noted, in which the support did not reflect receipt of goods. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. One exception noted, in which the disbursement was paid from a statement and not an invoice. |
| f. Endorsement agrees with payee. | f. No exceptions noted. |
| g. Invoice date is current when compared to date of check. | g. One exception noted, in which the disbursement was paid from a statement and not an invoice. The invoice, per the statement, was dated two and a half months before paid. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. One exception noted, in which sales tax was paid. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. One exception noted, in which sales tax was paid. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Arcadia High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. August 2011, October 2011 and January 2012 were selected for review. No exceptions noted.

**Bienville Parish School Board
Arcadia, Louisiana**

Crawford Elementary School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Crawford Elementary School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|---|--|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2011 and January 2012. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit noted. |
| e. Examine all interfund transfers. | e. No interfund transfers noted. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement. | f. No exceptions noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Crawford Elementary School

Receipts

Procedures

Findings

- | | |
|--|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined no exceptions were noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures:

a. Trace to validated deposit slip.

b. Determine deposit was made on a timely basis.

c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | 2. Of the fifteen receipts selected for testing, the following exceptions were noted:

a. No exceptions noted.

b. Five exceptions noted, in which the supporting documentation did not have dates collected. Also, during test of receipts, it was noted that teachers were holding onto the cash to pay for items without turning it into the bookkeeper to deposit.

c. No exceptions noted.

d. Seven exceptions noted, in which there was not adequate documentation such as teacher log or concessions inventory. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Crawford Elementary School

Expenditures

Procedures

Findings

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|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for April 2012 while on the premises and determined that all checks were paid timely. All checks appeared to have proper documentation. However, it was noted that sales tax was paid in a reimbursement to an employee. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. One exception noted, in which there was no receipt for the goods purchased. There was only a purchase order. It was also noted that one signature was signed in advance and not at the time of purchase. |
| d. Invoice amount agrees with check amount. | d. One exception noted, in which there was no receipt for the goods purchased. There was only a purchase order. It was also noted that one signature was signed in advance and not at the time of purchase. |
| e. Charge is supported by proper documentation. | e. One exception noted, in which there was no receipt for the goods purchased. There was only a purchase order. It was also noted that one signature was signed in advance and not at the time of purchase. |
| f. Endorsement agrees with payee. | f. Not applicable; bank does not provide information to the school in the bank statement. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |

**Blenville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Crawford Elementary School

Expenditures (continued)

Procedures

- i. Charge appears to be necessary and reasonable.
- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Findings

- i. Three exceptions noted. One of the three exceptions contained sales tax. One of the three exceptions noted were for food items for the staff. And the last exception noted did not have a receipt for the goods purchased. There was only a purchase order. It was also noted that one signature was signed in advance and not at the time of purchase.
- j. Three exceptions noted. One of the three exceptions contained sales tax. One of the three exceptions noted were for food items for the staff. And the last exception noted did not have a receipt for the goods purchased. There was only a purchase order. It was also noted that one signature was signed in advance and not at the time of purchase.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Crawford Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. August 2011, November 2011 and February 2012 were selected for review. No exceptions noted.

**Bienville Parish School Board
Arcadia, Louisiana**

Ringgold Elementary School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold Elementary School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| <p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none">a. Verify the mathematical accuracy of the reconciliations.b. Agree the balance per the bank statement to the amount on the bank reconciliation.c. Compare the reconciled book balance to the general ledger for the bank account.d. Determine the propriety of deposits in transit.e. Examine all interfund transfers.f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.g. Ensure that all checks on the bank statement are accounted for.h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.i. Investigate any outstanding checks which are over 90 days old. | <p>1. We obtained bank reconciliations for the bank account for October 2011 and February 2012. We noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No deposits in transit noted.e. No interfund transfers noted.f. No exceptions noted.g. No exceptions noted.h. No exceptions noted.i. No exceptions noted. |
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**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined no exceptions were noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. Two exceptions noted, in which one receipt was for 4H dues and sponsor turned into 4H office. For the second exception, it was noted that teachers are not turning in supply fee to the office, but keeping the cash collected to pay for items needed in the classroom.
 - b. Twelve exceptions noted, in which unable to determine timeliness based on supporting documentation for five of the exceptions. Two of the twelve exceptions noted were for field trips in which it appeared all monies were not spent, but unable to determine if the remaining was deposited. There four of the twelve exceptions noted were not deposited timely based on collection date of documentation.
 - c. Four exceptions noted, in which two of the twelve exceptions noted were for field trips in which it appeared all monies were not spent, but unable to determine if the remaining was deposited. One of the exceptions noted, was for 4H dues and sponsor turned into 4H office. One of the exceptions noted dealt with teachers not turning in supply fee to the office, but keeping the cash collected to pay for items needed in the classroom.
 - d. Two exceptions noted, in which one receipt was for 4H dues and sponsor turned into 4H office. For the second exception, it was noted that teachers are not turning in supply fee to the office, but keeping the cash collected to pay for items needed in the classroom.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold Elementary School

Expenditures

Procedures

Findings

- | | |
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| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2012 while on the premises and determined that all checks were paid timely. All checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. One exception noted, in which the amount paid did not agree to the invoice. |
| e. Charge is supported by proper documentation. | e. One exception noted, in which the supporting documentation was not the original invoice. |
| f. Endorsement agrees with payee. | f. Not applicable; bank does not provide information to the school in the bank statement. |
| g. Invoice date is current when compared to date of check. | g. Two exceptions noted, in which the invoice date was not current when paid. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. Two exceptions noted, in which the disbursements were not posted to the correct account. |
| i. Charge appears to be necessary and reasonable. | i. Six exceptions noted, in which four of the exceptions included sales tax. Two of the exceptions noted were for food and drink for the staff. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. Six exceptions noted, in which four of the exceptions included sales tax. Two of the exceptions noted were for food and drink for the staff. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. August 2011, October 2011 and January 2012 were selected for review. No exceptions noted.

**Bienville Parish School Board
Arcadia, Louisiana**

Ringgold High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold High School

Cash and Cash Equivalents

Procedures

Findings

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|--|--|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2011 and January 2012. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit noted. |
| e. Examine all interfund transfers. | e. No interfund transfers noted. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements. | f. Two exceptions noted, in which two checks were still outstanding. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. Two exceptions noted, in which two checks were still outstanding. |

**Blenville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold High School

Receipts

Procedures

Findings

- | | |
|--|--|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | <p>1. We performed a cash count when on the premises and determined that school did not have all receipts as well as did not have inventory documentation for concessions.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. Fifteen exceptions noted, in which unable to determine timeliness due to lack of receipts and documentation for deposit made.c. No exceptions noted.d. Fifteen exceptions noted, in which deposits had lack of receipts and documentation showing original source of monies for deposit made. |
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**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Ringgold High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for April 2012 while on the premises and determined that all checks were paid timely. All checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. One exception noted, in which no documentation provided for expense paid. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. Four exceptions noted, in which disbursement did not have adequate supporting documentation. |
| f. Endorsement agrees with payee. | f. Not applicable; bank does not provide information to the school in the bank statement. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. Six exceptions noted, in which four of the exceptions did not have adequate supporting documentation. Two of the exceptions were for food and drinks for staff. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. Six exceptions noted, in which four of the exceptions did not have adequate supporting documentation. Two of the exceptions were for food and drinks for staff. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Ringgold High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. August 2011, October 2011 and January 2012 were selected for review. No exceptions noted.

Board Members

Larry Knotts - District 6
President

Freddie Blow - District 3
Vice President

Don Loe - District 1
Esther Sullivan - District 2
Bonita Reliford - District 4
Martha Grigg - District 5
Richard Walker - District 7

William Britt
Superintendent

Bienville Parish School Board

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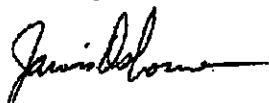
WEB PAGE
www.bpsb.us

November 26, 2012

To Whom It May Concern:

Findings from the Student Activity Fund Agreed-Upon Procedures will be reviewed with the principals and bookkeepers at each of the schools. Each finding will be addressed and ways to correct the problems will be suggested.

Sincerely,



Jarvis Osborne
Business Manager